

REG-33-009 REPRESENTATION

009.01 In general. Representation before the Commissioner is governed by the applicable statutes and the decisions of the Nebraska Supreme Court. These rules shall not, however, prohibit anyone from transacting his own affairs or the affairs of any taxpayer whom he could duly represent in any conference or hearing before the Internal Revenue Service.

009.02 Power of attorney. Any person appearing on behalf of a taxpayer as his duly authorized representative with regard to sales and use, income, franchise, estate, inheritance, special fuels matters, and property tax matters which relate to real property statements or personal property schedules must have on file with the Department of Revenue a Power of Attorney. Once a Power of Attorney has been given for a hearing, the Tax Commissioner will presume that it is valid until notice of its revocation is served.

(Sections 66-633, 76-214, 77-303(2), 77-1231.01, 77-2711, 77-27,119, and 84-909, R.R.S. 1943. September 15, 1975.)